

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

In re:)	Case No. 16-68848-MGD
)	Chapter 7
URSULA MAVE HENRY,)	
)	
Debtor.)	
_____)	
)	
URSULA MAVE HENRY,)	Adv. Proc. No. 17-05016-MGD
)	
Plaintiff,)	
)	
v.)	
)	
UNITED STATES OF AMERICA,)	
)	
Defendant.)	
_____)	

ANSWER

The United States of America, by and through undersigned counsel, answers the Plaintiff's Complaint to Determine Dischargeability of Debt (ECF No. 1) in this proceeding as follows. All allegations not specifically admitted are denied.

1. Admits that this paragraph correctly characterizes the action and admits that this is a core proceeding under 28 U.S.C. § 157(b).
2. Admits that the Court has jurisdiction with respect to this adversary proceeding under 28 U.S.C. § 1334(b).
3. The allegations in paragraph 3 of the Complaint are admitted.
4. Admits that the Debtor has tax liabilities to the United States for tax years 2005-2012 and that Debtor has scheduled these in the amount of \$264,581.69 but denies the remainder of the allegations in paragraph 4.

5. Admits that Plaintiff seeks a determination regarding the dischargeability of her tax debts to the United States under 11 U.S.C. § 523(a)(1). Lacks knowledge or information whether the IRS claim is excepted from discharge under 11 U.S.C. § 523(a)(1).

6. Admits that the IRS' claim for Plaintiff's tax debts for the 2005 through 2012 tax years are not priority claims under 11 U.S.C. §§ 507(a)(3) or (a)(8).

7. Admits that Plaintiff timely filed U.S. Individual Income Tax Returns (Forms 1040) for the 2008, 2011 and 2012 tax years. Denies that Plaintiff filed timely Forms 1040 for the 2005, 2006, 2007, 2009 and 2010 tax years. Lacks knowledge or information sufficient to form a belief as to the truth of whether Plaintiff filed a fraudulent return or attempted to evade or defeat her tax liabilities.

STATEMENT PURSUANT TO FED. R. BANKR. P. 7012(b)

The United States of America consents to the entry of final orders or judgments by the Bankruptcy Court in this matter.

WHEREFORE, the United States prays this Court to find that Plaintiff Ursula Mave Henry's tax liabilities for tax years 2005, 2006, 2007, 2008, 2009, 2010, 2011 and 2012 are excepted from discharge to the extent they fall under 11 U.S.C. §523(a)(1)(C) and for any further relief that may be appropriate under the law.

Dated: February 24, 2017

Respectfully submitted,

DAVID A. HUBBERT
Acting Assistant Attorney General

/s/ Christopher M. Whitcomb
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CERTIFICATE OF SERVICE

I hereby certify that on this 24th day of February, 2017, I electronically filed the foregoing document with the Clerk of Court using the CM/ECF system, which will send notification of such filing to the following:

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/s/ Christopher M. Whitcomb
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